

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 13TH SEPTEMBER 2007 / 22ND BHADRA 1929

WP(C).No. 27232 of 2007(P)

PETITIONER:

CHILTON REFRIGERATION INDUSTRIES,
C.L.ANAND LANE, OFF: M.G.ROAD, ERNAKULAM,
REP. BY ITS PROPRIETOR, MR.CHIL PRAKASH.

BY ADV. SRI.S.ANANTHAKRISHNAN
SRI.N.K.SUBRAMANIAN

RESPONDENTS:

1. THE ASST.COMMISSIONER (ASST) SPL.CIRCLE
COMMERCIAL TAXES, ERNAKULAM.
2. THE DY.COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.
3. INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM - 682 030.

BY G.P. SRI. SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13/09/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 27232 OF 2007

Dated this the 13th day of September, 2007

JUDGMENT

Petitioner has filed belated appeal against CST assessment for 2001-02. Petitioner has filed a delay condonation petition and stay petition. Counsel submitted that after initiation of recovery proceedings, petitioner remitted nearly 50% of the demand. If at least Rs. 41,627/- as claimed is paid by the petitioner, which is a matter for verification by respondents, there will be direction to the respondents not to proceed with recovery of the balance till disposal of the appeal. Second respondent is directed to consider delay condonation petition, and if delay is condoned, hear the petitioner and dispose of the appeal within two months from now. Petitioner will produce a copy of this judgment before the second respondent for compliance.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge

